

**Section 900.105 Definitions**

"Act" means the Live Adult Entertainment Facility Surcharge Act [35 ILCS 175].

*"Admission" means entry by a person into a live adult entertainment facility [35 ILCS 175/5].*

*"Department" means the Department of Revenue [35 ILCS 175/5].*

"Gross receipts" has the meaning ascribed to the term in Section 1 of the Retailers' Occupation Tax Act [35 ILCS 120/1].

*"Live adult entertainment facility" means a striptease club or other business that meets all of the following conditions:*

*the business serves alcohol or permits the consumption of alcohol on its premises:*

*during at least 30 consecutive or nonconsecutive days in a calendar year, the business offers or provides activities by employees, agents, or contractors of the business that involve nude or partially denuded individuals. Customers of the business participating in activities such as wet tee-shirt contests are not considered employees, agents, or contractors; and*

*the activities by the employees, agents, or contractors when considered as a whole, appeal primarily to an interest in nudity or sex. [35 ILCS 175/5]*

*"Nude or partially denuded individual" means an individual who is:*

*entirely unclothed; or*

*clothed in a manner that leaves uncovered or visible through less than fully opaque clothing any portion of the breasts below the top of the areola of the breasts, if the person is female, or any portion of the genitals or buttocks [35 ILCS 175/5].*

*"Operator" means any person who owns or operates a live adult entertainment facility in this State [35 ILCS 175/5].*

"Premises" means the property on which the adult entertainment facility is located and all property contiguous to the live adult entertainment facility owned or leased by, or otherwise under the control of, the operator, including beer gardens and parking lots. Property that is contiguous to a live adult entertainment facility but is not owned or leased by, or otherwise under the control of, the operator will nonetheless be considered part of the facility's "premises" if alcohol is served or consumed there and if customers can move freely between the contiguous property and the live adult entertainment facility.

"ROTA" means the Retailers' Occupation Tax Act [35 ILCS 120].